

## 国境を超えるレポ取引の租税法上の性質と種類物による譲渡担保

—— 病院の資金調達の多様化を見据えて ——

The Nature of Cross-boader Repurchase Transaction from a Perspective  
of the Tax Law and Transfer Collateral by Type Products

- Looking Ahead Diversification of Financing of the Hospital -

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### Abstract

Recently, Financing of the hospital in Japan becomes diversified, Japanese hospitals become increasingly likely to finance from the international financial market. This article aims at considering a legal relations between the nature of cross-boader Repurchase transaction from a perspective of the Tax Law and Transfer collateral by Type products.